

**IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT**

United States Court of Appeals
Fifth Circuit

FILED

January 8, 2020

Lyle W. Cayce
Clerk

No. 19-60518
Summary Calendar

JAMES J. GONSOULIN,

Petitioner - Appellant

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee

Appeal from the United States Tax Court
Tax Court Case No. 18429-17

Before WIENER, HAYNES, and COSTA, Circuit Judges.

PER CURIAM:*

James Gonsoulin timely appealed the tax court's adverse decision raising only the question of that court's jurisdiction, which we review de novo. We agree with the Commissioner that Gonsoulin's arguments are contrary to precedent and frivolous. *See, e.g., Selgas v. Commissioner*, 475 F.3d 697, 699 (5th Cir. 2007). **AFFIRMED.**

* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.